

95 JAN 31 PM 2:24

HOUSE OF REPRESENTATIVES

I certify that the attached is a true and correct copy of the document which was filed of record in the Chief Clerk's Office and referred to the committee on:

Ways & Means  
Cynthia Gerhardt  
Chief Clerk of the House

By Uher

FILED JAN 03 1995

H J.R. No. 35

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the exemption from  
2 ad valorem taxation of boats and other equipment used in the  
3 commercial taking of fish, shrimp, shellfish, and other marine  
4 life.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII of the Texas Constitution is amended  
7 by adding Section 19b to read as follows:

8 Sec. 19b. The legislature by general law may provide for the  
9 exemption from ad valorem taxation of boats and other equipment  
10 used primarily in the commercial taking of fish, shrimp, shellfish,  
11 and other marine life.

12 SECTION 2. This proposed constitutional amendment shall be  
13 submitted to the voters at an election to be held November 7, 1995.  
14 The ballot shall be printed to provide for voting for or against  
15 the proposition: "The constitutional amendment authorizing the  
16 legislature to exempt from ad valorem taxation boats and other  
17 equipment used primarily in the commercial taking of fish, shrimp,  
18 shellfish, and other marine life."

## COAUTHOR AUTHORIZATION-74TH LEGISLATURE

(please request your coauthors to sign this form  
in lieu of the front or the back of the original bill)

For chief clerk use only  
Bill or Resolution Number: HJR 35

Tom When  
signature of primary author

Tom When  
printed name of primary author

3-14-95  
Date

PERMISSION TO SIGN HJR 35 HAS BEEN GIVEN TO (check only one of the following):  
(bill or resolution #)

☒ ALL REPRESENTATIVES

☐ THE FOLLOWING REPRESENTATIVE(S): \_\_\_\_\_

I authorize the Chief Clerk to include my name as a coauthor of the legislation indicated above:

A2120 Alexander	Date	A2115 Allen	Date	A2125 Alonzo	Date
A2105 Alvarado	Date	A2135 Averitt	Date	A2160 Bailey	Date
A2200 Berlanga	Date	A2240 Black	Date	A2270 Bomer	Date
A2275 Bosse	Date	A2265 Brady	Date	A2260 Brimer	Date
A2405 Carona	Date	A2400 Carter	Date	A2480 Chisum	Date
A2530 Clemons	Date	A2435 Coleman	Date	A2575 Combs	Date
A2580 Conley	Date	A2570 Cook	Date	A2595 Corte	Date
A2600 Counts	Date	A2605 Crabb	Date	A2610 Craddick	Date
A2645 Cuellar, Henry	Date	A2646 Cuellar, Renato	Date	A2635 Culberson	Date
A2670 Danburg	Date	A2675 Davila	Date	A2625 Davis	Date
A2630 De La Garza	Date	A2685 Dear	Date	A2680 Delisi	Date
A3385 Denny	Date	A2705 Driver	Date	A2665 Dukes	Date
A2655 Duncan	Date	A2650 Dutton	Date	A2770 Edwards	Date
A2760 Ehrhardt	Date	A2775 Eiland	Date	A2785 Elkins	Date
A2810 Farrar	Date	A2830 Finnell	Date	A2920 Gallego	Date
A2935 Giddings	Date	A2880 Glaze	Date	A2985 Goodman	Date
A2990 Goolsby	Date	A3005 Gray	Date	A3010 Greenberg	Date
A3020 Grusendorf	Date	A3030 Gutierrez	Date	A3035 Haggerty	Date
A2695 Hamric	Date	A3120 Harris	Date	A3170 Hartnett	Date
A3345 Hawley	Date	A3180 Heflin	Date	A3230 Hernandez	Date
A3240 Hightower	Date	A3310 Hilbert	Date	A3250 Hilderbran	Date

For chief clerk use only  
Bill or Resolution Number:

35

A3275 Hill	Date	A3285 Hirschi	Date	A3305 Hochberg	Date
A3295 Holzheuser	Date	A3300 Horn	Date	A3315 Howard	Date
A3350 Hudson	Date	A3355 Hunter, Bob	Date	A3365 Hunter, Todd	Date
A3380 Jackson	Date	A3415 Janek	Date	A3395 Johnson	Date
A3405 Jones, Delwin	Date	A3400 Jones, Jesse	Date	A3440 Junell	Date
A3460 Kamel	Date	A3465 King	Date	A3485 Krusee	Date
A3490 Kubiak	Date	A3450 Kuempel	Date	A3510 Laney	Date
A3605 Lewis, Glenn	Date	A3600 Lewis, Ron		A3615 Longoria	Date
A3620 Luna	Date	A3715 Madden	Date	A3750 Marchant	Date
A2700 Maxey	Date	A3665 McCall	Date	A3670 McCoulskey	Date
A3660 McDonald	Date	A3850 Moffat	Date	A3860 Moreno	Date
A3865 Mowery	Date	A3855 Munoz	Date	A3885 Naishtat	Date
A3895 Nixon	Date	A3875 Oakley	Date	A3990 Ogden	Date
A3880 Oliveira	Date	A4020 Park	Date	A4070 Patterson	Date
A4180 Pickett	Date	A4185 Pitts	Date	A4110 Place	Date
A4190 Price	Date	A4200 Puente	Date	A4230 Rabuck	Date
A4210 Ramsay	Date	A4240 Rangl	Date	A4235 Raymond	Date
A4236 Reyna	Date	A4260 Rhodes	Date	A4315 Rodriguez	Date
A4325 Romo	Date	A4305 Rusling	Date	A4370 Sadler	Date
A4380 Saunders	Date	A4425 Seidlits	Date	A4460 Serna	Date
A4435 Shields	Date	A4445 Siebert	Date	A4530 Smithee	Date
A4550 Solis	Date	A4505 Solomons	Date	A4510 Stiles	Date
A4570 Swinford	Date	A4585 Talton	Date	A4605 Telford	Date
A4630 Thompson	Date	A4635 Tillery	Date	A4640 Torres	Date
A2730 Turner, Bob	Date	A4685 Turner, Sylvester	Date	A4690 Uher	Date
A4720 Van de Putte	Date	A4990 Walker	Date	A4995 West	Date
A5010 Williamson	Date	A4970 Willis	Date	A5000 Wilson	Date
A5015 Wohlgemuth	Date	A4980 Wolens	Date	A5005 Woolley	Date
A5025 Yarbrough	Date	A5030 Yost	Date	A5040 Zbranek	Date

# HOUSE COMMITTEE REPORT

9-18-92 PM 7:00

1<sup>st</sup> Printing

By Uher

H.J.R. No. 35

Substitute the following for H.J.R. No. 35:

By Craddick

C.S.H.J.R. No. 35

## A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing body  
2 of a political subdivision to exempt from ad valorem taxation boats  
3 and other equipment used in the commercial taking of fish, shrimp,  
4 shellfish, and other marine life.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 19b to read as follows:

8 Sec. 19b. The governing body of a political subdivision may  
9 exempt from ad valorem taxation boats and other equipment used  
10 primarily in the commercial taking of fish, shrimp, shellfish, and  
11 other marine life. The legislature may provide for the  
12 administration of the exemption authorized by this section and may  
13 provide additional qualifications and limitations for the  
14 exemption.

15 SECTION 2. This proposed constitutional amendment shall be  
16 submitted to the voters at an election to be held November 7, 1995.  
17 The ballot shall be printed to permit voting for or against the  
18 proposition: "The constitutional amendment authorizing the  
19 governing body of a political subdivision to exempt from ad valorem  
20 taxation boats and other equipment used primarily in the commercial  
21 taking of fish, shrimp, shellfish, and other marine life."

# COMMITTEE REPORT

The Honorable Pete Laney  
Speaker of the House of Representatives

3-7-95  
(date)

Sir:

We, your COMMITTEE ON WAYS AND MEANS

to whom was referred HJR 35 have had the same under consideration and beg to report back with the recommendation that it

- ( ) do pass, without amendment.  
( ) do pass, with amendment(s).  
(X) do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure.  
(X) yes ( ) no A fiscal note was requested.  
( ) yes (X) no A criminal justice policy impact statement was requested.  
( ) yes (X) no An equalized educational funding impact statement was requested.  
( ) yes (X) no An actuarial analysis was requested.  
( ) yes (X) no A water development policy impact statement was requested.  
( ) The Committee recommends that this measure be sent to the Committee on Local and Consent Calendars.

For Senate Measures: House Sponsor \_\_\_\_\_

Joint Sponsors \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Co-Sponsors: \_\_\_\_\_

The measure was reported from Committee by the following vote:

	AYE	NAY	PNV	ABSENT
Craddick, Ch.	X			
Wolens, V.C.		X		
Finnell	X			
Heflin				X
Holzheuser	X			
Horn	X			
Hunter, T.				X
Marchant	X			
Oliveira				X
Place	X			
Romo	X			

Total      7      aye  
              0      nay  
              0      present, not voting  
              3      absent

*Pete Laney*  
CHAIRMAN

## BILL ANALYSIS

Ways & Means Committee  
C.S.H.J.R. 35  
By: Uher  
March 22, 1995  
Committee Report (Substituted)

### BACKGROUND

Currently, many of the smaller commercial fishing operations are family owned and operated, using only one boat that is typically less than 100 feet in length and is taxed as real and tangible personal property. With the inconsistent nature of commercial fishing, the taxes imposed on these boats and its related equipment can cause a burden on the operation of these families' small businesses.

### PURPOSE

This joint resolution proposes a constitutional amendment which would allow political subdivisions the option to exempt from ad valorem taxation commercial fishing boats and related property used in commercial fishing.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 19b which would allow the governing body of a political subdivision to exempt boats and other equipment used in commercial fishing from ad valorem taxation. It also allows for the legislature to provide for the administration of the exemption, including providing additional qualifications and limitations.

SECTION 2. Election Date: November 7, 1995;  
Specifies ballot language as follows: "The constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used primarily in the commercial taking of fish, shrimp, shellfish, and other marine life."

### COMPARISON OF ORIGINAL TO SUBSTITUTE

H.J.R. 35 provides the legislature by general law to provide for the exemption, while C.S.H.J.R. 35 allows the governing body of each political subdivision to decide for itself. Ballot language is changed accordingly.

### SUMMARY OF COMMITTEE ACTION

Public notice was posted in accordance to the rules and a public hearing was held on February 28, 1995. Without objection, H.J.R. 35 was left pending before the committee.

On March 7, 1995, the committee approved C.S.H.J.R. 35 by Representative Craddick without objection. By a record vote of 7 ayes, 0 nays, 0 present not voting and 4 absent, the committee voted to report H.J.R. 35 as substituted to the House with the recommendation that it do pass. Representative Horn moved to reconsider the vote. Without objection, the motion prevailed. By a record vote of 7 ayes, 1 nay, 0 present not voting and 3 absent, the committee voted to report H.J.R. 35 as substituted to the House with the recommendation that it do pass.

Testimony received in favor of the resolution:

Pete V. Aparicio, representing himself  
Craig Wallis, representing himself  
Wilma Anderson, representing herself and the Texas Shrimp Assn.  
Muriel Tipps, representing herself  
Julius Collins, representing himself and the Brownsville-Pt. Isabel Shrimp  
Producers Assn.  
Jim Sagnes, representing himself and Everett "Red" Sagnes  
Terry Ricks, representing himself  
Jannet Bardwell, representing herself  
Sandra Schweizer, representing himself

Testimony received against the resolution:

J.M. Attaway, Jr., representing himself  
Kathryn Vermillion, representing herself and Aransas Pass ISD, City of Aransas  
Pass  
Frank Battle, representing the Texas Assn. of School Boards  
George H. Moff, representing himself

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

March 10, 1995

TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas

IN RE: Committee Substitute  
for House Joint Resolution  
No. 35

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 35 (proposing a constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life) this office has determined the following:

No fiscal implication to the State or units of local government is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,000.

Source: LBB Staff: JK, DF



**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

February 27, 1995

TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas

IN RE: House Joint Resolution  
No. 35  
By: Uher

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 35 (Proposing a constitutional amendment authorizing the exemption from ad valorem taxation of boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation commercial fishing boats of less than 100 feet in length. The exemption would also apply to nets and other equipment used primarily in the taking of fish, shrimp, shellfish, and other marine life.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 399 or similar legislation.

The cost to the State for publication of the resolution is \$90,000.

Source: Comptroller of Public Accounts  
LBB Staff: JK, BR, DF

APR 26 1995

LIST OF HOUSE AMENDMENTS CONSIDERED  
HJR35.2n - Second Reading

AMENDMENT #	AUTHOR	DESCRIPTION	ACTION
1	Wilson	Amendment	Adopted



FLOOR AMENDMENT NO. 1

BY WILSON

Amend C.S.H.J.R. No. 35 as follows:

(1) On page 1, line 9, strike "boats and other equipment" and substitute "real or personal property".

\* ✓ (2) On page 1, line 10, between "taking" and "of", insert "or production".

(3) On page 1, line 10, strike "and" and substitute "or".

(4) On page 1, line 20, strike "boats and other equipment" and substitute "real or personal property".

(5) On page 1, line 21, between "taking" and "of", insert "or production".

(6) On page 1, line 22, strike "and" and substitute "or".

**ADOPTED**

APR 26 1995

Cynthia Gerhardt  
Chief Clerk  
House of Representatives

# HOUSE ENGROSSMENT

By Uher

H.J.R. No. 35

## A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing body  
2 of a political subdivision to exempt from ad valorem taxation boats  
3 and other equipment used in the commercial taking or production of  
4 fish, shrimp, shellfish, and other marine life.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 19b to read as follows:

8 Sec. 19b. The governing body of a political subdivision may  
9 exempt from ad valorem taxation boats and other equipment used  
10 primarily in the commercial taking or production of fish, shrimp,  
11 shellfish, and other marine life. The legislature may provide for  
12 the administration of the exemption authorized by this section and  
13 may provide additional qualifications and limitations for the  
14 exemption.

15 SECTION 2. This proposed constitutional amendment shall be  
16 submitted to the voters at an election to be held November 7, 1995.  
17 The ballot shall be printed to permit voting for or against the  
18 proposition: "The constitutional amendment authorizing the  
19 governing body of a political subdivision to exempt from ad valorem  
20 taxation boats and other equipment used primarily in the commercial  
21 taking or production of fish, shrimp, shellfish, and other marine  
22 life."

1 By: Uher (Senate Sponsor - Patterson) H.J.R. No. 35  
2 (In the Senate - Received from the House April 27, 1995;  
3 May 1, 1995, read first time and referred to Committee on Finance;  
4 May 19, 1995, reported favorably by the following vote: Yeas 10,  
5 Nays 0; May 19, 1995, sent to printer.)

6 HOUSE JOINT RESOLUTION

7 proposing a constitutional amendment authorizing the governing body  
8 of a political subdivision to exempt from ad valorem taxation boats  
9 and other equipment used in the commercial taking or production of  
10 fish, shrimp, shellfish, and other marine life.

11 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

12 SECTION 1. Article VIII, Texas Constitution, is amended by  
13 adding Section 19b to read as follows:

14 Sec. 19b. The governing body of a political subdivision may  
15 exempt from ad valorem taxation boats and other equipment used  
16 primarily in the commercial taking or production of fish, shrimp,  
17 shellfish, and other marine life. The legislature may provide for  
18 the administration of the exemption authorized by this section and  
19 may provide additional qualifications and limitations for the  
20 exemption.

21 SECTION 2. This proposed constitutional amendment shall be  
22 submitted to the voters at an election to be held November 7, 1995.  
23 The ballot shall be printed to permit voting for or against the  
24 proposition: "The constitutional amendment authorizing the  
25 governing body of a political subdivision to exempt from ad valorem  
26 taxation boats and other equipment used primarily in the commercial  
27 taking or production of fish, shrimp, shellfish, and other marine  
28 life."

29 \* \* \* \* \*

FAVORABLE  
SENATE COMMITTEE REPORT ON

SB SCR SJR SR HB HCR HJR 35  
By Wm. Patterson  
(Author/Senate Sponsor)  
5-19-95  
(date)

We, your Committee on FINANCE, to which was referred the attached measure,  
have on 5-19-95, had the same under consideration and I am instructed to report it  
(date of hearing)  
back with the recommendation (s) that it:

- ☒ do pass and be printed  
☐ do pass and be ordered not printed  
☐ and is recommended for placement on the Local and Uncontested Bills Calendar.

A fiscal note was requested. ☒ yes ☐ no

A revised fiscal note was requested. ☐ yes ☒ no

An actuarial analysis was requested. ☐ yes ☒ no

Considered by subcommittee. ☒ yes ☐ no

The measure was reported from Committee by the following vote:

	YEA	NAY	ABSENT	PNV
Montford, Chair	<input checked="" type="checkbox"/>			
Brown, Vice-Chair	<input checked="" type="checkbox"/>			
Barrientos	<input checked="" type="checkbox"/>			
Bivins	<input checked="" type="checkbox"/>			
Ellis	<input checked="" type="checkbox"/>			
Lucio			<input checked="" type="checkbox"/>	
Moncrief			<input checked="" type="checkbox"/>	
Ratliff	<input checked="" type="checkbox"/>			
Sibley			<input checked="" type="checkbox"/>	
Sims	<input checked="" type="checkbox"/>			
Truan	<input checked="" type="checkbox"/>			
Turner	<input checked="" type="checkbox"/>			
Zaffirini	<input checked="" type="checkbox"/>			
TOTAL VOTES	10	0	3	0

COMMITTEE ACTION

S260 Considered in public hearing  
S270 Testimony taken

Jerry Anderson  
COMMITTEE CLERK

Montford  
CHAIRMAN

Paper clip the original and one copy of this signed form to the original bill  
Retain one copy of this form for Committee files

## BILL ANALYSIS

Senate Research Center

H.J.R. 35  
By: Uher (Sponsor)  
Finance  
05-05-95  
Engrossed

### BACKGROUND

Currently, many of the smaller commercial fishing operations are family owned and operated, using only one boat that is typically less than 100 feet in length and is taxed as real and tangible personal property. With the inconsistent nature of commercial fishing, the taxes imposed on these boats and their related equipment can cause a burden on the operation of the families' small businesses.

### PURPOSE

As proposed, H.J.R. 35 requires the submission to the voters of a constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 19b, as follows:

Sec. 19b. Authorizes the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used primarily in the commercial taking of fish, shrimp, shellfish, and other marine life. Authorizes the legislature to provide for the administration of the exemption authorized by this section and to provide additional qualifications and limitations for the exemption.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.

## BILL ANALYSIS

Senate Research Center

H.J.R. 35  
By: Uher (Patterson)  
Finance  
05-22-95

Senate Committee Report (Unamended)

### BACKGROUND

Currently, many of the smaller commercial fishing operations are family owned and operated, using only one boat that is typically less than 100 feet in length and is taxed as real and tangible personal property. With the inconsistent nature of commercial fishing, the taxes imposed on these boats and their related equipment can cause a burden on the operation of the families' small businesses.

### PURPOSE

As proposed, H.J.R. 35 requires the submission to the voters of a constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 19b, as follows:

Sec. 19b. Authorizes the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used primarily in the commercial taking of fish, shrimp, shellfish, and other marine life. Authorizes the legislature to provide for the administration of the exemption authorized by this section and to provide additional qualifications and limitations for the exemption.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.



----- NOTE -----

Subject: (BILL NO.) WITNESS - FINANCE  
Revised: WITNESS FORM  
74th Legislature

COMMITTEE: Finance  
BILL: HJR 35

DATE: 05 11 95

		FOR	AGAINST	ON
Name:	JIM SAGNES			
Representing:	TX. SHRIMP ASSN.			
City:	AUSTIN	X	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-
Name:				
Representing:				
City:		-	-	-

##### PART \_ OF \_ #####

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE**  
**74th Regular Session**

May 2, 1995

TO: Honorable Senator John T. Montford, Chair  
Committee on Finance  
Senate  
Austin, Texas

IN RE: House Joint Resolution  
No. 35, as engrossed  
By: Uher

FROM: John Keel, Director

In response to your request for a Fiscal Note on House Joint Resolution No. 35 (proposing a constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used in the commercial taking or production of fish, shrimp, shellfish, and other marine life. ) this office has determined the following:

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,000.

The fiscal implication to units of local government cannot be determined.

Source: LBB Staff: JK, RS, DF

**LEGISLATIVE BUDGET BOARD**

**Austin, Texas**

**FISCAL NOTE**

**74th Regular Session**

**February 27, 1995**

**TO: Honorable Tom Craddick, Chair  
Committee on Ways & Means  
House of Representatives  
Austin, Texas**

**IN RE: House Joint Resolution  
No. 35  
By: Uher**

**FROM: John Keel, Director**

In response to your request for a Fiscal Note on House Joint Resolution No. 35 (Proposing a constitutional amendment authorizing the exemption from ad valorem taxation of boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life.) this office has determined the following:

The resolution proposes a constitutional amendment which, if adopted, would exempt from ad valorem taxation commercial fishing boats of less than 100 feet in length. The exemption would also apply to nets and other equipment used primarily in the taking of fish, shrimp, shellfish, and other marine life.

The fiscal implications of the resolution's provisions on the State and units of local government would depend on enabling legislation, such as House Bill 399 or similar legislation.

The cost to the State for publication of the resolution is \$90,000.

**Source: Comptroller of Public Accounts  
LBB Staff: JK, BR, DF**

2

ENROLLED

H.J.R. No. 35

A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the governing body  
2 of a political subdivision to exempt from ad valorem taxation boats  
3 and other equipment used in the commercial taking or production of  
4 fish, shrimp, shellfish, and other marine life.

5 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Article VIII, Texas Constitution, is amended by  
7 adding Section 19b to read as follows:

8 Sec. 19b. The governing body of a political subdivision may  
9 exempt from ad valorem taxation boats and other equipment used  
10 primarily in the commercial taking or production of fish, shrimp,  
11 shellfish, and other marine life. The legislature may provide for  
12 the administration of the exemption authorized by this section and  
13 may provide additional qualifications and limitations for the  
14 exemption.

15 SECTION 2. This proposed constitutional amendment shall be  
16 submitted to the voters at an election to be held November 7, 1995.  
17 The ballot shall be printed to permit voting for or against the  
18 proposition: "The constitutional amendment authorizing the  
19 governing body of a political subdivision to exempt from ad valorem  
20 taxation boats and other equipment used primarily in the commercial  
21 taking or production of fish, shrimp, shellfish, and other marine  
22 life."

H.J.R. No. 35

---

President of the Senate

---

Speaker of the House

I certify that H.J.R. No. 35 was passed by the House on April 26, 1995, by the following vote: Yeas 135, Nays 4, 1 present, not voting.

---

Chief Clerk of the House

I certify that H.J.R. No. 35 was passed by the Senate on May 27, 1995, by the following vote: Yeas 25, Nays 2.

---

Secretary of the Senate

RECEIVED: \_\_\_\_\_

Date

---

Secretary of State

\_\_\_\_\_  
President of the Senate

\_\_\_\_\_  
Speaker of the House

I certify that H.J.R. No. 35<sup>✓</sup> was passed by the House on  
(1)

April 26<sup>✓</sup>, 1995, by the following vote:  
(2)

Yeas 135<sup>✓</sup>, Nays 4<sup>✓</sup>, 1 present, not voting<sup>✓</sup>.  
(3) (4)

\_\_\_\_\_  
Chief Clerk of the House

I certify that H.J.R. No. 35<sup>✓</sup> was passed by the Senate on

May 27<sup>✓</sup>, 1995, by the following vote:  
(5)

Yeas 25<sup>✓</sup>, Nays 2<sup>✓</sup>.  
(6) (7)

\_\_\_\_\_  
Secretary of the Senate

RECEIVED:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of State

\*\*\*\* Preparation: CT23;

## BILL ANALYSIS

Senate Research Center

H.J.R. 35  
By: Uher (Patterson)  
Finance  
6-29-95  
Enrolled

### BACKGROUND

Currently, many of the smaller commercial fishing operations are family owned and operated, using only one boat that is typically less than 100 feet in length and is taxed as real and tangible personal property. With the inconsistent nature of commercial fishing, the taxes imposed on these boats and their related equipment can cause a burden on the operation of the families' small businesses.

### PURPOSE

As enrolled, H.J.R. 35 requires the submission to the voters of a constitutional amendment authorizing the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life.

### RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### SECTION BY SECTION ANALYSIS

SECTION 1. Amends Article VIII, Texas Constitution, by adding Section 19b, as follows:

Sec. 19b. Authorizes the governing body of a political subdivision to exempt from ad valorem taxation boats and other equipment used primarily in the commercial taking of fish, shrimp, shellfish, and other marine life. Authorizes the legislature to provide for the administration of the exemption authorized by this section and to provide additional qualifications and limitations for the exemption.

SECTION 2. Requires this proposed constitutional amendment to be submitted to the voters at an election to be held November 7, 1995. Sets forth the required language of the ballot.

H.J.R. No. 35

By Uher

Proposing a constitutional amendment authorizing the exemption from ad valorem taxation of boats and other equipment used in the commercial taking of fish, shrimp, shellfish, and other marine life.

**JAN 03 1995**

Filed with the Chief Clerk

1-31-95

Read first time and referred to Committee on

WAYS AND MEANS

3-7-95

Reported favorably (~~as amended~~)  
(as substituted)

**MAR 23 1995**

Sent to Committee on Calendars

**APR 26 1995**

Read second time (comm. subst.) (amended) and adopted (~~passed to third reading~~) by a record vote of 135 yeas, 4 nays, 1 present, not voting

Read third time (amended) and finally adopted (failed of adoption) by a record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting

**APR 27 1995**

Engrossed

**APR 27 1995**

Sent to Senate

Cynthia Gehardt

CHIEF CLERK OF THE HOUSE

OTHER HOUSE ACTION:

**APR 27 1995**

Received from the House

**MAY 01 1995**

Read and referred to Committee on

FINANCE

**MAY 19 1995**

Reported favorably \_\_\_\_\_

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time

Ordered not printed

Laid before the Senate

**MAY 27 1995**

Senate and Constitutional Rules to permit consideration suspended by (~~unanimous consent~~)  
(23 yeas, 2 nays)

**MAY 27 1995**

Read second time, \_\_\_\_\_, and passed to third reading by (~~unanimous consent~~)  
(a viva voce vote)  
(\_\_\_\_\_ yeas, \_\_\_\_\_ nays)

**MAY 27 1995**

Senate and Constitutional 3 Day Rules suspended by a vote of 26 yeas, 2 nays

**MAY 27 1995**

Read third time, \_\_\_\_\_, and passed by 25 yeas, 2 nays

5-27-95

Returned to the House

Betty King

SECRETARY OF THE SENATE

OTHER SENATE ACTION:



MAY 27 1995

Returned from the Senate ~~(as substituted)~~  
(with amendments)

House concurred in Senate amendments by a (non-record vote)  
(record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting)

House refused to concur in Senate amendments and requested the appointment of a conference committee  
by a (non-record vote) (record vote of \_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting)

House conferees appointed: \_\_\_\_\_, Chair; \_\_\_\_\_,  
\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

Senate granted House request. Senate conferees appointed: \_\_\_\_\_, Chair;  
\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

Conference committee report adopted (rejected) by the House by a record vote of  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays, \_\_\_\_\_ present, not voting

Conference committee report adopted (rejected) by the Senate by a record vote of  
\_\_\_\_\_ yeas, \_\_\_\_\_ nays

55 MAR 22 PM 7:00

HOUSE OF REPRESENTATIVES